IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-09-2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.23796 of 2007 and
M.P.No.1 of 2007

M/s.Minda Sai Ltd.,
Plot No.G-42, Sidco Industrial Estate,
Kakkalur, Tiruvallur. .. Petitioner.

Versus

The Deputy Commercial Tax Officer,
Tiruvallur Asst. Circle,
Tiruvallur. .. Respondent.

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for and quash the impugned order of the respondent in CST.No.694757/2003-04 dated 28.04.2006.

For petitioner : Mr.A.R.Jeyasanker
For respondent : Mr.R.Mahadevan
Additional Government Pleader

O R D E R

Mr.R.Mahadevan, the learned Additional Government Pleader takes notice for the respondent.

2. With the consent of the learned counsels appearing on either side, the writ petition itself is taken up for final disposal.

3. The petitioner, who is engaged in the manufacture of Auto Electric components, is an assessee, on the file of the respondent herein. For the reason that the petitioner has not filed, details to prove the correctness of the Form F declaration filed under Section 6-A of the Central Sales Tax Act 1956 (in Short `the Act'), the respondent had disallowed the claim of exemption on stock transfer and determined the taxable turnover at Rs.56,24,613/- for the assessment year 2003-2004, as against the reported turnover of Rs.30,97,285/- and passed the impugned order, dated 28.04.2006. Despite the claim of the petitioner, by way of a letter, dated 10.08.2006, for the return of the said Form F declaration, for rectification and representation, the same has not been complied with.

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Hence, the present writ petition has been filed to quash the impugned order on the ground that no opportunity has been given to the petitioner before levying the tax impugned.

4. Though the prayer is for a larger relief, the learned counsel appearing on behalf the petitioner has submitted that it would suffice, if the letter of the petitioner, dated 10.08.2006, is disposed of by the respondent, within a specified period, as stipulated by this Court.

5. Learned Additional Government Pleader appearing for the respondent has no objection for this Court to pass such an order.

6. Considering the limited prayer sought for by the learned counsel appearing on behalf of the petitioner, without going into the merits of the case, the petitioner is directed to furnish a copy of the letter, dated 10.08.2006, before the respondent, who is directed to dispose of the same, on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

With the above directions, the writ petition is disposed of. No costs. Consequently, connected M.P.No.1 is closed.

csh

sd/-
Asst.Registrar

/true copy/

Sub Asst.Registrar

To

The Deputy Commercial Tax Officer,
Tiruvallur Asst. Circle,
Tiruvallur.

+ 1 cc to Mr.A.R.Jeyasanker Advocate SR.NO.55454
+ 1 cc to Spl.Govt.pleader SR.NO.55438

JRG(Co)
RD 17.9.07

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